

UNITED STATES BANKRUPTCY COURT  
FOR THE  
DISTRICT OF MASSACHUSETTS

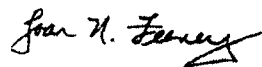
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In re  
JOANNE M. CUSHING,  
Debtor

Chapter 13  
Case No. 07-13569-JNF

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**ORDER**

In accordance with the Memorandum dated December 14, 2007, the Court hereby denies the Motion to Dismiss filed by the United States of America.

By the Court,



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Joan N. Feeney  
United States Bankruptcy Judge

Dated: December 14, 2007

cc: Jamie J. Song, Esq., Michael Eramo, Esq., Carolyn Bankowski, Esq., U.S.Trustee